

COURT UNIT BUDGET ORGANIZATION PLAN

U.S. DISTRICT COURT

DISTRICT OF NEBRASKA

I. Background

A. Congressional Appropriations

1. Appropriations are defined as the statutory authority that allows federal agencies to incur obligations paid from the Department of Treasury funds. Each year the judiciary submits its request for appropriations to Congress. Congress holds hearings on the request and makes its decisions on the level of funding by approving an appropriation bill. This bill is then transmitted to the president for signature. Once the bill is signed by the president, it becomes an appropriation act and is assigned a public law number.
2. Appropriation acts provide the vast majority of operating funds for the federal government. In some cases, however, Congress enacts legislation that authorizes federal agencies to collect funds for their own use. All of these funds (appropriated and collected) are called appropriated funds. Annual appropriations are available for obligation for twelve months. The appropriation remains open for expenditures and upward or downward adjustment of obligations for five years after the end of the fiscal year for which the appropriation is made. After the sixth year, Treasury removes the appropriation from its books. Appropriations that do not lapse are known as no-year or multi-year appropriations.

B. Continuing Resolutions

1. Congress may enact legislation to provide federal agencies with budget authority to continue operations when Congress and the president have not completed action on appropriations by the beginning of the fiscal year. Until Congress approves the appropriation act, it may pass continuing resolutions, which provide the court with interim allotments. During the continuing resolutions, the courts' spending is restricted to those items necessary to continue operations.

C. Budget Decentralization

1. Beginning in 1986, the Director of the Administrative Office (AO) of the United States Courts undertook an initiative that has become known throughout the judiciary as "budget decentralization." Prior to budget decentralization, the AO centrally administered almost all of the courts' payroll, procurement, staffing, and accounting functions. The

Judicial Conference in 1991 approved the expansion of the budget decentralization pilot program to all court units, with the explicit understanding that each court unit must adopt procedures governing the budget approval and reprogramming processes before being accepted into the program.

D. Allotment Simplification for the Courts

1. In 1998, the AO implemented allotment simplification to promote a more equitable distribution of available resources to all court units. Formulas were developed to produce similar allotment amounts for court units of similar size and workload. Annually, the AO determines if the formulas should be refreshed.
2. Funds are allotted to the district court units through three primary “baskets”: 1) salaries; 2) operating expenses, which includes law enforcement funding (for pretrial services and probation only); and 3) Information Technology. These baskets are then sub-allotted to individual budget object classes (BOCs) within each fund for each court unit. The AO provides additional funding for cyclical replacement/facilities maintenance and capital goods items. Historically, the formulas have been reduced by various percentages to adjust to the judiciary’s National Financial Plan (Financial Plan).

a. Salaries (092000 / 1100 Basket)

- (1) Salaries are allotted to the district court through the Cost Control Monitoring System (CCMS). CCMS is the mechanism for allotting salary funding and managing future salary costs for court units operating under the Court Personnel System (CPS).

(2) Staff Court Reporter Funding

- (a) Court reporter funding to support active district judges is based upon a ratio formula of one court reporter position per on-board active district judge who elects to have proceedings recorded manually by a staff reporter. Court reporting resources for senior district judges are based upon the total number of in-court hours reported by the senior judges during the statistical reporting year-ending June 30, and/or certification by the circuit judicial council that a senior district judge performs substantial judicial work. Funding for staff court reporters is appropriated to the courts through the Salaries and Expense (S&E) fund based on the actual fiscal year salary costs less Financial Plan

reductions. Unfilled reporter vacancy credits are funded at the national salary average for court reporters, less the Financial Plan reduction percentage.

(3) Staff additives

- (a) Court units are funded at the court-specific national salary average for additive positions, less the Financial Plan reduction percentage. Examples of AO-funded court additive positions include staff interpreters, Electronic Court Recorder Operator (ECRO), and temporary additives for special projects. In addition, credit is given for visiting judges.

b. Operating Expenses & Capital Goods (092000 & 51140X / 2000 Baskets)

- (1) Allotments for the Operating Expense account are distributed to the court for payment of automation and non-automation operating expenses such as supplies, recurring telephone, travel, and postage. These allotments are primarily formula-based. Allotment calculators are available on the InfoWeb to assist the courts in estimating the historical and aggregate allotment amounts.
- (2) Capital goods funding is allotted for expenditures such as copiers, furniture, and office equipment. Copiers usually have a life cycle of eight years and are included in long-range spending plans.
- (3) Historical allotments are based on historical costs plus an inflation factor. Law enforcement accounts and overtime utilities are funded through historical allotments.
- (4) The aggregate formula, used for a wide collection of recurring operating expenses, such as supplies, maintenance and phone service, provide court units of similar size the same allotments. The formulas vary by program.

c. Law Enforcement (092000 / Pretrial Services & Probation)

- (1) The law enforcement formula allotments only apply to the pretrial services and probation offices. The historical formulas are based on actual court unit

expenditures for the four-quarter period ending June 30 of the previous fiscal year, as reported in the Central Accounting System (CAS) and are adjusted for inflation. Calculations for the current and preceding fiscal years are available on the InfoWeb under the Finance/Budget Allotment Calculator tab. The law enforcement descriptions and BOCs include:

- (a) Paid Student Contractors/Interns (1100)
 - (b) Travel (2120)
 - (c) Training-Related Travel (2125)
 - (d) Drug-Dependent Offender Payments (2526)
 - (e) Pretrial Services Alternatives to Detention (2527)
 - (f) Mental Health Treatment Services (2530)
 - (g) Electronic Monitoring Services (2536)
- (2) If supplemental funds are available, the court may request Alternatives to Detention Funds for pretrial services through the Office of Detention Trustee. These funds may be requested when the drug aftercare allotments are insufficient to meet the anticipated needs.
- d. Cyclical Replacement/Maintenance of Facilities (092000 / BOC 2510)
 - (1) The court receives allotments in BOC 2510 for cyclical facility maintenance projects. The allotments are primarily calculated by using a square footage formula and are utilized for projects that increase the serviceable life span and maintain the professional appearance of court building facilities.
 - (2) Potential use of these funds include replacement of worn carpet, repainting, periodic cleaning of carpets and blinds, and refurbishing damaged millwork within court space. These funds are not used for public space, which is the responsibility of General Services Administration (GSA). Court tenant alteration (construction) projects must be performed by GSA and are obligated using BOC 2515. The court is not required to use GSA for cyclical replacement projects.
- e. Furniture (092000 / BOC 3111)
 - (1) The AO provides judges a furniture allowance at the time of their appointment. The current amount allotted is \$40,000 for Article III judges and \$25,000 for

magistrate and bankruptcy judges. Funds are not available for replacement furniture or new staff positions. These funds are not reprogrammable except for the allotments made to new and/or replacement judicial officers. For allotments to new judges, funds can be reprogrammed into BOC 3101, general office equipment (not computers), BOC 3109, copiers, and BOC 2518, repair and/or refinishing of furniture (chambers suite, courtroom, and ancillary spaces).

f. IT Infrastructure (51140X)

- (1) The Judiciary Infrastructure Technology Fund (JITF) formula allotment supports the purchase of standard PC desktop and laptop configurations, network servers, communications equipment, back-up and remote access devices, printers, supplies, and maintenance. PCs, laptops and servers are funded on a four-year cyclical replacement cycle. Communications equipment and printers are funded on a four-and-one-half year cycle. The formula detailing the IT infrastructure allotment is available on the InfoWeb.

g. Centrally-Held Accounts (General Authorizations)

- (1) General authorizations represent delegated authority for courts to incur obligations for services without prior approval by the AO and for which no monetary limitation is specified. These funds are held at the AO and include:
 - (a) Salaries and Expenses (092000) - Travel of judges and chambers staff, chambers training funds, court-ordered psychiatric and psychological presentence services, payments for transcripts required by the court, professional liability insurance reimbursements, and contract court interpreters.
 - i) Chambers Training - The AO provides funding for administrative, operational, and management training, including domestic travel costs, for judicial officers and chambers staff. Legal training cannot be funded from these appropriations, as this type of training is the responsibility of the Federal Judicial Center (FJC). The court has developed a [Chambers Training Plan](#), which conforms with AO policies.

ii) Professional Liability Insurance - The court will reimburse employees for one-half of professional liability expenses incurred by 1) judges; 2) probation and pretrial services officers and officer assistants; 3) court unit executives (CUEs); and 4) other “managers” and “supervisors” in the courts who are designated in accordance with guidelines established by the Judicial Conference. Under the program, eligible employees must first purchase an insurance policy and provide proof of payment. The court has developed a [Professional Liability Insurance Plan](#) which conforms with AO policies.

(b) Defender Services (092300) - Payments of court-appointed panel attorneys and related expert services and transcripts.

(c) Fees of Jurors (092530/092540) - Fees and expenses of petit or grand jurors.

E. Supplemental Funding Requests, Review and Approval Procedures

1. Supplemental funding may be requested from the AO due to changes in court unit funding requirements after submission of the Budget Call. The AO’s *Allotment Guidelines* address the circumstances in which technical and event-driven requests for supplemental funding are submitted.

a. Prior to requesting a supplemental allotment from the AO, the district court certifies that surplus funds are not available. The detailed justification includes a statement concerning the impact on operations if the request is denied. In addition, the most recent Electronic Status of Fund Report (ESFR) reflecting the court unit’s distribution of all funds at the BOC level must be on record. The district court units are required to request financial assistance within the district prior to submitting supplemental requests to the AO.

b. Supplemental funding is, in many cases, a last resort and is not sought until the allotments have been depleted. The budget analyst enters all supplemental funding requests into the InfoWeb after approval is given from the CUE. The cutoff dates for supplementals and allotment appeals are identified in the AO’s budget calendar on the InfoWeb.

F. Reprogrammings

1. The chief judge delegates the CUEs authority to reprogram funds subject to limitations in the *Allotment Guidelines*. Three types of reprogramming actions are authorized:
 - a. Intra-fund - The transfer of unobligated funds in a court unit's budget between BOCs within a fund. The CUEs have given the budget analyst and administrative supervisor full discretionary authority to conduct intra-fund reprogrammings in FAS₄T, without any prior approval.
 - b. Inter-fund - The transfer of funds between fund types, (e.g. between Salaries/Expenses (092000) and IT (51140X)). AO approval is required for reprogrammings out of the JITF; notice to the AO is required for reprogrammings into the JITF. Upon approval of the CUEs, inter-fund reprogrammings are submitted electronically by the budget analyst via the InfoWeb.
 - c. Inter-unit - The transfer of funds between court units, including the bankruptcy court. Inter-unit reprogramming is permitted when each participating CUE from the district agrees to the action and the chief judge(s) approves the action in writing. The budget analyst or administrative supervisor enters the reprogramming into the InfoWeb. The court may not reprogram funds in FAS₄T until it receives notice from the AO authorizing the reprogramming. The AO will consider reprogramming after the due date only in emergency situations.

G. Anti-Deficiency Act

1. The Anti-Deficiency Act, 31 U.S.C. §§ 1341-1350, imposes criminal penalties for making or authorizing expenditures or obligations beyond amounts that have been appropriated. The Act prohibits:
 - a. obligating or expending funds in excess of the amount available in the subject appropriation;
 - b. obligating funds for purposes other than the intent of the appropriation;
 - c. obligating funds in advance of receiving an appropriation or allotment; and
 - d. accepting voluntary services or using personal services in excess of those authorized by law (except for emergencies involving the safety of human life or the protection of property).

H. Contracting Officer Authority

1. Under the AO's contracting officer's certification program (COCP), only the contracting officer (CO) signs purchase orders. The CUEs

normally pre-authorize expenditures via spending plans, the *Spending Plan Request Form*, or e-mail. For those items not already pre-authorized, the CUEs have authorized the procurement specialist (the court's contracting officer) to purchase general supply/service items allowed within AO guidelines up to \$5,000 without seeking pre-approval from the CUEs. Examples of items not requiring pre-authorization include items such as paper, supplies, toner, and locksmith services. If in doubt, those individuals with procurement authority seek CUE approval. CUEs must approve all purchase orders in FAS₄T which are \$5,000 or more.

I. The Bona Fide Needs Rule

1. The CO may only award procurements if the judiciary has a bona fide need for the product or service. The bona fide needs rule is a fundamental principle of appropriations law and is statutorily based in 31 U.S.C. § 1502(a), 31 U.S.C. § 1341(a), and 41 U.S.C. § 11. It provides that a fiscal year appropriation may be obligated only to meet a legitimate or bona fide need arising in the fiscal year for which the appropriation was made. Service contracts are typically viewed as chargeable to the appropriation current at the time the services are rendered, particularly where the services are continuing or recurring in nature, such as temporary help services.
2. The bona fide needs rule does not prevent maintaining a legitimate inventory at reasonable levels, the "need" being reasonable to maintain the inventory level so as to avoid disruption of operations.
3. The bona fide needs rule does not apply to "no year funds" (e.g., such as those from the JITF). However, in accordance with judiciary policy, all JITF allotments are treated as fiscal year funds.

II. Purposes

The purpose of the District of Nebraska's Court Unit Budget Organization Plan (CUBOP) are to 1) identify the financial organization, planning, and decision-making structure; 2) specify the roles and responsibilities of court officials and financial managers; 3) serve as a reference and guide for budget structures and procedures; and 4) identify service level agreements within the district court. The CUBOP applies to the offices of the clerk, pretrial services, and probation (district court) for the District of Nebraska and is a supplement to the *Allotment Guidelines*.

III. Organizational Structure

- A. The Judicial Council for the District of Nebraska created a Budget Committee on July 28, 2003. The committee is chaired by a judge appointed by the chief judge with the understanding that the chief judge may, but is not required to, appoint himself or herself as the chair.

- B. In July 2004, the district court restructured and consolidated the administrative staff (shared services) within the district court. Shared services is comprised of three separate departments: human resources (HR); information technology (IT); and administrative services (Administrative), which includes budget, finance, procurement, property management, and space and facilities. Shared services provides support to the district court units and chambers.
- C. Each CUE, (e.g., clerk of the district court, chief probation officer, and chief pretrial services officer) manages his or her individual court unit budget. The CUEs' authority is subject to oversight by the District Court Budget Committee (Budget Committee), which consists of the active Article III judges. The Budget Committee is led by the chair of the Budget Committee, who may or may not be the chief judge. The bankruptcy court does not participate in this organizational structure, but does periodically share expenses with the district court. The chief bankruptcy judge and bankruptcy clerk attend Budget Committee meetings and share their financial oversight reports with the district court CUEs.
- D. The District Management Team (DMT) and Senior Management Team (SMT) regularly discuss budgetary matters. The DMT includes the CUEs from district court and bankruptcy court, as well as their seconds-in-command. The Senior Management Team (SMT) includes the district court chief judge, CUEs from district court and bankruptcy court, as well as the district court seconds-in-command.
- E. Meetings
 - 1. The Budget Committee meets quarterly (October, January, April, July) with the CUEs, administrative supervisor, and budget analyst to review the prior quarter-ending *Financial Oversight Report Package*. The administrative supervisor and budget analyst report on the current status of the budget and prepare minutes. Any Budget Committee approvals are noted in the minutes.
 - 2. The chair of the Budget Committee conducts teleconferences with the CUEs, administrative supervisor and budget analyst in August and September. The administrative supervisor or the budget analyst discuss the prior month (July/August) *Financial Oversight Report Package*. The chair of the Budget Committee approves final spending plan requests and determines if the court should return additional unused allotment balances to the AO. Any approvals from the chair of the Budget Committee are noted in the minutes.
 - 3. The DMT and SMT meet monthly to discuss court matters, including new AO directives, strategic planning, and potential shared expenses. A portion of the meeting is reserved to speak to the shared services supervisors. The district court CUEs meet periodically to discuss issues pertinent to the district court units. In addition to the DMT and

SMT meetings, separate quarterly court planning meetings are scheduled with the shared services supervisors to discuss current task lists and future court goals.

IV. Duties and Responsibilities of Court Officials

A. Judicial Officers' Roles and Responsibilities

1. Chief Judge

- a. By statute, the Director of the AO is responsible for the contracting, procurement, property management and disposal functions for the federal courts (28 U.S.C. § 604). The Director has delegated this authority to the chief judges of the various courts (28 U.S.C. § 602(d)).
- b. The chief judge leads the establishment of strategic goals for the court. The chief judge plays a pivotal role in setting the court's expectations regarding the management principles and standards of the court. In order to carry out the breadth of his or her responsibilities, the chief judge relies heavily on professional court managers.
- c. The chief judge has sub-delegated these responsibilities to certain individuals and, as required, delegations have been made in writing. Additionally, the chief judge assures that the CUEs establish a system of internal controls to prevent the overspending of fund allotments and to protect government assets held in the court's custody.
- d. The chief judge:
 - (1) approves inter-unit reprogramming requests;
 - (2) assigns responsibilities via delegations of authority for key functions in the court;
 - (3) approves interim spending requests which do not fall within the normal budget reporting time lines;
 - (4) approves chambers training requests; and
 - (5) approves CUE requests for staff to attend and/or be reimbursed for meals at retreats.¹

2. Other Judges

The Budget Committee oversees the court unit budgets of the district

¹With the approval of the chief judge, a court unit may conduct a retreat and reimburse employees the actual cost of meals. During the period of the retreat, but outside of working sessions, an employee is not entitled to reimbursement for meals. The CUE must certify to the chief judge that the employees' attendance at the meals during the retreat is required as essential to conducting the business of the retreat. A "retreat" is an off-site meeting devoted to mission building, visioning exercises, team building, and the like.

court to the end that fiscal oversight by judges is increased; the courts' resources as a whole are maximized; and the courts' expenses as a whole are reduced. The Budget Committee exercises spending oversight and provides guidance in preparing the court's financial plans. The committee may examine the budget and financial records of a court unit at any time. Without limitation, the Budget Committee is empowered to approve or disapprove court unit budgets in whole or in part, to redetermine priorities, and direct budget transfers between and among court units. The majority vote of the committee governs, and in the case of a tie, the decision of the chief judge prevails.

a. The Budget Committee approves the following:

- (1) all capital goods expenditures which exceed \$10,000, including like items below that threshold for an individual court unit, which when combined, would exceed \$10,000;
- (2) training-related events which exceed \$10,000;
- (3) all CPS personnel spending requests which have a financial impact greater than or equal to \$5,000 in the current or next fiscal year, as well as all promotions;
- (4) return of unused court unit allotments to the AO;
- (5) Financial Oversight Package, including court unit spending plans; and
- (6) the Court Unit Budget Organization Plan.

3. Court Unit Executives

a. Under the judiciary's system of budget decentralization, appropriated fund allotments are made directly to a CUE who is then accountable for the funds. The CUEs are given substantial responsibility for making the day-to-day administrative decisions of the court. The CUEs are entrusted by the court with handling public resources efficiently, economically, and effectively. Central to the court unit budget organization plan structure are the responsibilities delegated by the chief judge to the CUEs.

b. Certifying Officers

- (1) The CUEs are the certifying officers of the court and are responsible and liable for the propriety of payments, even if authority has been granted to other individuals. Approving officers provide the certifying officers with additional assurances that the payment requested is proper, ensuring that requests for payment are accurate, legal, and supported by required documentation such as original invoices, verification of

receipt of goods and services, and purchase orders. Approving officers are designated in the *Internal Controls Manual*.

- c. The chief judge has delegated to the CUEs the authority to:
 - (1) approve short and long-term spending requirements;
 - (2) oversee management of the court unit's allotted funds, including approving routine budgetary decisions such as inter-fund reprogrammings, supplemental funding requests or appeals;
 - (3) assure that financial delegations of authority are current; judiciary policies and procedures are followed; a system of internal controls is established; and that sufficient separation of duties is in place;
 - (4) comply with the rules of the Anti-Deficiency Act; and
 - (5) approve obligations via written spending plan requests.
- d. The Budget Committee has given specific budgetary authorities to the CUEs, including:
 - (1) authority to approve personnel and promotion expenditures that have a current or next fiscal year financial impact of less than \$5,000 (except for promotions);
 - (2) authority to approve all non-salary expenditures less than \$10,000;
 - (3) authority to approve non-capital goods items greater than \$10,000 except for training-related events (e.g. recurring telephone or maintenance expenses, employee parking, general supply requests such as paper, toner, etc.);
 - (4) authority to sign and approve monthly financial report packages, which include court unit spending plans, Status of Fund Report, ESFRs, and the allotment query report from the InfoWeb; and
 - (5) authority to exceed the salary and non-salary Budget Committee approval thresholds by no more than 10%.

Note: If a CUE is unsure whether he or she has authority to purchase a specific item, the CUE seeks Budget Committee approval.

- e. The District Court CUEs have agreed that the clerk has authority to:
 - (1) approve purchase orders for shared purchases;
 - (2) approve bank card (purchase card) and other payment vouchers in FAS₄T, which include expenses for pretrial

- and probation;
- (3) approve FAS₄T security changes and sign the associated forms for shared services staff;
- (4) sign and approve PPS Salary Reapportionment spreadsheet;
- (5) sign and approve personnel action forms and payroll reports for shared services employees; and
- (6) administer the telephone switch in Omaha.

Note: The pretrial and probation CUEs have authority to approve items 1-4 in the clerk's absence.

- f. The CUEs have given the administrative supervisor and the budget analyst authority to:
 - (1) distribute fund allotments among BOCs;
 - (2) enter and approve all intra-fund reprogrammings;
 - (3) enter, approve, and process standard vouchers (SV) in FAS₄T;
 - (4) reapportion funds between court units via SV documents in FAS₄T;
 - (5) approve payment vouchers up to the 1st level in FAS₄T;
 - (6) enter supplemental requests or appeals via InfoWeb;
 - (7) conduct other budget-related activities for the district court; and
 - (8) prepare and distribute Budget Committee meeting minutes.

V. Operating Processes

A. Budget Formulation

- 1. Budget formulation involves detailed planning, development of cost estimates, consideration of alternatives, and presentation of the district court requests. Initial budget spending plans are developed well in advance of the budget year. The administrative supervisor manages the budget activities set forth in the court's annual budget calendar and the AO's budget calendar on InfoWeb.

B. Annual Budget Call

- 1. The budget analyst normally prepares the court's response to the AO's next fiscal year Budget Call in June of the current year. The Budget Call is almost entirely formula-based and therefore does not allow much input from the court, other than for event-driven items. The budget analyst and administrative supervisor work with the CUEs, management, and court staff to gather data for the Budget Call. The budget analyst enters budget data into the InfoWeb (e.g., jury wheel funding request, JSP/staff reporter salary information, etc.).

C. Initial Budget Plan Development

1. The budget planning process requires coordination with CUEs, managers, and court staff. The district court begins the process of gathering information and developing the following-year budget plan in May of the preceding fiscal year.
2. On the first Monday of May, the budget analyst sends an e-mail to all judges and court managers requesting they identify needs for the next fiscal year. A supervisor, CUE, or judge approves and submits staff requests to the budget analyst and administrative supervisor by the third Monday of May.
3. The budget analyst uses various internal spreadsheets and reports to identify historical costs. From these historical figures, the budget analyst identifies spending trends and develops cost projections.
4. The budget analyst prepares an initial budget plan, which includes discretionary spending. Discretionary spending is defined as the expenditure of judiciary funds for purposes beyond the scope of what is necessary to meet existing payroll, maintain contracts, continue the provision of existing services, or requires Budget Committee approval. When determining funding requirements, meeting the day-to-day operating needs of the court takes precedence over discretionary purchases. After critical needs are met and any unobligated funding balances are determined, the district court discusses and prioritizes discretionary purchase requests.
5. Personnel Projections
 - a. Personnel decisions greatly impact the court budgets. The hiring of a person in the current year has an immediate effect on the current year's budget and long-term effects on future personnel budgets. Second-year ceilings, salary progression percentages, work measurement formulas, and annual allotments from Congress are subject to change, which make long-term planning difficult. In May of each year, the CUEs identify potential personnel actions, including new hires, reductions in staff, promotions, or temporary promotions for the next fiscal year. At the direction of the CUEs, the budget analyst or administrative supervisor develops personnel scenarios and includes the subsequent cost information in the spending plans.
 - b. The budget analyst references the 2nd-year ceiling tool on the InfoWeb in conjunction with Excel spreadsheets to determine whether projected personnel actions in the current budget year cause the court unit to exceed a salary funding level for the next year. The administrative supervisor or budget analyst

prepares the [CCMS Formula Workload Report](#) for each court unit to estimate future CCMS allotments by using the following methodology:

- (1) prior year 2nd-year ceiling (baseline) less prior year JSP, court additives, staff court reporter salaries and reporter vacancy funding, including annualized ECIs;
- (2) plus current year JSP, court additives, staff court reporter salaries / vacancies;
- (3) plus/minus change in work units at the national salary average (funding for three months);
- (4) plus salaries at the national salary average for additive positions, which equals a new baseline; and
- (5) baseline is reduced by the Financial Plan salary reduction percentage.

Due to uncertainties in congressional funding, the AO cannot guarantee that allotments will be made at the 2nd-year ceiling funding level for the next fiscal year. In the past, court salary allotments were subject to a salary reset, as well as salary lapse reductions, when projected spending was not within a certain percentage of the allotments.

c. Salary Progression / Funding Deficiencies

- (1) In an effort to balance the escalation of salaries with the equitable treatment of employees, the CUEs agree to limit promotions to no more than 6% at any given time. Salaries are rounded up to the next highest classification level past the 6% mark.
- (2) The CUEs have agreed to help fund deficiencies in salary allotments for another court unit for up to one year, contingent upon available funding in their own unit's budget. Before seeking assistance from another court unit, the CUEs will look into other alternatives, such as seeking supplemental allotments from the AO or reprogramming funds within their own court unit's budget.

d. In May of each year, the circuit executive's office sends a staffing survey to each senior judge. The senior judges must submit their completed survey to the chief judge for review prior to sending it to the circuit. The clerk reviews the completed survey to determine the impact, if any, on future clerk's office personnel budgets. Certification of a staff reporter for a senior judge impacts the clerk's personnel budget two years out.

6. Court Facility Projects / Furniture
 - a. The facilities and procurement specialist conducts on-site inspections of each courthouse and meets with the CUEs, staff and chambers personnel to identify facility alterations, maintenance, and furniture needs for the next fiscal year. During the internal budget call, the facilities and procurement specialist submits a budget plan for the following BOCs: cyclical/facility replacement (2510); furniture (3111); moving (2203); and furniture repair (2518). The district court maintains a spreadsheet which prioritizes cyclical replacement/maintenance projects needs based on current fiscal year; short-term (2-3 years); mid-term (4-6 years); and long-term (7-10 years). The CUEs and budget staff use the information from this spreadsheet to incorporate space and facility project costs into the spending plan.
 - b. The CUEs and administrative supervisor review the prioritization of facility projects during their quarterly meetings.
7. Operating Expenses and Capital Goods
 - a. With input from the CUEs, the procurement specialist reviews recurring operational expenses and recommends the purchase or replacement of capital goods items for the court.
8. Law Enforcement Accounts
 - a. When monitoring law enforcement expenses, coordination between the budget analyst, the CUEs, and drug aftercare treatment (DATs) officers is imperative. An increase in projected travel expenses directly impacts the ability to fund other law enforcement expenses, such as drug aftercare and mental health initiatives.
9. Information Technology
 - a. The IT director is responsible for identifying and recommending purchases related to automation equipment, courtroom technology, software, and supplies. To maximize funds, replacement of PCs are sometimes extended past the AO's four-year replacement cycle. Monitors are purchased on an as-needed basis.
10. In July, the administrative supervisor submits the initial budget plan for the next fiscal year to the Budget Committee. The discretionary items are "flagged" within the budget plan. The Budget Committee discusses the reports during the July meeting. The district court does not request any approvals from the Budget Committee for the initial

budget plan during the July meeting, as funds are not yet available.

11. Once allotments have been received, the budget analyst updates the initial budget plans to reflect the level of funding and changes that have occurred since the plan first was developed. The budget plan is split into a spending plan and a discretionary list at the beginning of the fiscal year. The CUEs advise the budget analyst which items to include in the initial spending plan, as the judiciary will most likely be under a continuing resolution. If necessary, the administrative supervisor schedules an additional Budget Committee meeting.
12. District Court Pro Rata Formula
 - a. On October 1 of each year, the administrative supervisor or budget analyst updates the [Pro Rata Formula Worksheet](#) to divide shared costs within the district court. The court takes a “snapshot” from the payroll cost reports of the full-time equivalents (FTEs)² in each court unit who are supported by shared services staff.
 - b. The pro rata percentage represents the total FTEs for each court unit divided by the total FTEs of the district court (excluding shared services staff). Figures include judges, chambers staff, pro se clerks, temporaries, and staff court reporters. The pro rata percentages are utilized for the entire fiscal year.
 - c. Since the AO’s financial and HR systems are currently unable to allocate shared services employee expenses among multiple court units, all shared services employees are assigned to and initially charged to the clerk’s office payroll. Internally, the [PPS Salary Reapportionment](#) spreadsheet is utilized to calculate the reapportionment of shared services payroll expenses among the district court units. Salaries of some members of shared services, such as the financial staff, may be charged to one court unit and not included in the expense reallocation. The reallocation is performed by the budget analyst via a standard voucher in FAS₄T. The administrative supervisor reviews and signs the report. The clerk reviews and signs the report on behalf of the other CUEs.
13. District/Bankruptcy Court Pro Rata Formula
 1. A separate formula, similar to the District Court formula, is

² FTEs are defined as the total number of hours worked by a group of employees in a fiscal year, divided by the specified number of compensable hours allowed for each fiscal year. One FTE is equal to 2080 hours of regular work, performed by one or more employees.

utilized when sharing expenses between the District and Bankruptcy Court units. The Bankruptcy formula is included in the [Pro Rata Formula Worksheet](#). Examples of shared expenses with Bankruptcy include overtime utilities for the Omaha/Lincoln LAN rooms, network support agreement, archiving of files, and joint training expenses. The Bankruptcy percentage of FTEs, divided by the overall Court FTEs, is used to determine Bankruptcy's pro rata percentage. The District and Bankruptcy Courts work together to determine the methodology used when obligating expenses.

14. Non-Salary Shared Expenses

- a. In most instances, the budget analyst divides district court shared expenses in accordance with the pro rata formula. The majority of shared expenses for goods and services are obligated immediately against each court unit's budget on a clerk's office's purchase order. Other shared costs for items such as shared services travel are initially charged to the clerk's office's budget. These expenses are "flagged" in FAS₄T and reapportioned on a quarterly basis during the first three quarters of the fiscal year and monthly during the last quarter of the fiscal year. The clerk approves all shared expenses in FAS₄T.

15. Accrual of Expenses

- a. The budget analyst accrues unobligated expenditures for 1) decentralized fund BOCs such as telephones, shipping, and contract court reporters on a monthly basis; and 2) centrally AO-held funds, such as contract interpreters, chambers' travel, and jury on a quarterly basis. The [Accrual Methodology Document](#) provides examples of expenses which are accrued in the District Court.

16. Return of Court Allotments

- a. By the end of the third fiscal quarter (June 30), the District Court recommends to the Budget Committee the amount of funds to be returned to the AO. The Budget Committee makes the final determination of how much money to return, if any. Additional recommendations for returning unused funds may be made during the last fiscal quarter's interim meetings with the chair of the Budget Committee. The courts' return of unused funds allows the AO to reallocate those funds to the judiciary's next fiscal year Financial Plan. If an emergency arises, the court may ask the Budget Division to re-allot the funds which have been returned.

17. Memorandum of Understanding / Hruska Telephone Switch

- a. As part of the construction of the Roman L. Hruska U.S. Courthouse in Omaha, Nebraska, the AO funded and installed a court-owned telephone switch (switch) in July 2000. Pursuant to General Order 98-10, the Article III judges ordered that the clerk administer the switch, systems and related equipment, subject to the oversight of the Article III judges. Tenants on the switch include the court of appeals, bankruptcy court, district court, and staff court reporters.

The clerk's office pre-pays vendors for expenses related to dial tone, switch maintenance, and overtime utilities. The district court provides at no cost other services such as moving telephone lines, troubleshooting telephone problems, and invoicing tenants. The administrative supervisor determines the annual per-line fee, creates invoices, processes standard voucher fund transfers for those local tenants on FAS₄T, and maintains reports. (See [Hruska Telcom MOU](#))

VI. Financial Oversight Reports

- A. The budget analyst and administrative supervisor prepare a package of reports for the Budget Committee and CUEs on a quarterly basis for the first three quarters of the fiscal year and monthly during the last quarter of the fiscal year. (See Budget Calendar.) Upon approval of the minutes by the Budget Committee, the minutes and financial oversight report package is shared with the other judges in the district. The reports are available to the Budget Committee and CUEs through the O:\Admin\Shared\Executive directory.

B. Financial Oversight Report Package

1. The [Financial Oversight Report Package](#) includes an executive summary, financial oversight; non-salary spending requests, salary spending requests and personnel cost projection reports; quarterly workload and financial reports; ESFR; court unit spending plans and discretionary spending lists; quarterly financial reports; as well as other periodic reports. The [Historical Personnel Funding Report](#) is provided with the annual March 31 reports.

- a. Executive Summary

- (1) The administrative supervisor provides an executive summary at the beginning of the Financial Oversight Report Package. The summary includes information that would be of interest to the judges, including future funding information from the AO.

b. Financial Oversight Report

- (1) The [Financial Oversight Report](#) provides an executive summary of the budget condition of the individual district court units, as well as the combined totals for the district court. Categories for allotments, obligations and expenses to date, projected additional obligations, and projected balances are summarized by fund class. A 1% court reserve is subtracted from the projected available balance to cover unforeseen contingencies and emergency purchase requests. This reserve is reduced to ½ % during the last quarter of the fiscal year.

c. Non-Salary Spending Request Report

- (1) The district court submits the [Non-Salary Spending Request Report](#) to the Budget Committee seeking approval for capital goods items exceeding \$10,000. The report includes columns identifying the court unit, item description, written justifications, and projected amounts. If the Budget Committee approves, the CUEs have discretion to exceed the approved amounts by 10%. If the final pricing exceeds the Budget Committee's approved amounts by more than 10%, the CUEs seek subsequent approval from the Budget Committee.

d. Discretionary Personnel Requests Report

- (1) The district court CUEs are required to seek approval in writing from the Budget Committee for CPS personnel spending requests which have a financial impact greater than or equal to \$5,000 in the current or next fiscal year, as well as for all promotions. The personnel actions are requested within the Financial Oversight Report package on the [Discretionary Personnel Requests Report](#). The report identifies the individual, position, date of personnel action, current fiscal year financial impact, next fiscal year impact, and description of the personnel action. Until approved, the costs of the personnel actions are included on the discretionary spending lists. If the Budget Committee approves, the CUEs have discretion to exceed the approved amounts by 10%. If the final pricing exceeds the Budget Committee's approved amounts by more than 10%, the CUEs seek subsequent approval from the Budget Committee.

e. Personnel Justifications

- (1) The CUEs provide written [Personnel Justifications](#) to the Budget Committee detailing the justification for the personnel action requested.

f. Salary Allotments and Cost Projection Reports

- (1) The budget analyst or administrative supervisor, with assistance from district court employees, completes staffing indicator worksheets to estimate next year's staffing credit for each court unit, including pro se law clerk staffing. Authorized Work Units (AWUs) are an integral piece of the CCMS formula for funding future salary allotments. [Historical Workload Reports](#) provide a historical record of AWUs for the prior five years, as well as the quarterly trend for the current statistical year.
- (2) The [CCMS Formula Worksheets](#) are utilized to project the next fiscal year salaries. Salary allotments are projected for the next fiscal year under the current approved and approved plus discretionary columns by utilizing various funding levels: 1) hard freeze (current year allotments); 2) current year CCMS formula less five-year average of the Financial Plan reduction percentage; and 3) current year CCMS formula less prior year Financial Plan reduction percentage.
- (3) The [Salary Allotments and Cost Projection Report](#) is used to project personnel allotments and costs for the current fiscal year, as well as the next fiscal year. The report is further split into two sets of salary columns (current approved and approved plus discretionary). The discretionary column includes the current approved salary costs plus the discretionary costs of the personnel actions that are being requested. Shared services salary costs are prorated and included in each court unit's projections.
- (4) Although salary allotments are never guaranteed, the Salary Allotments and Cost Projection Report provides the Budget Committee and CUEs some assurances that adequate funding is available if the requested discretionary personnel actions are approved. A separate column showing the 2nd-Year Ceiling is also presented for each court unit within the report.

g. Electronic Status of Funds Report (ESFR)

- (1) Status of Funds Reports are generated in FAS₄T. The projected additional obligation calculations from the

court spending plans are manually added to the ESFR. The ESFRs are transmitted electronically by the budget analyst to the AO. The reports detail by BOC, allotments, supplementals, unliquidated obligations, expenses, projected additional obligations, and projected fund balances. The ESFRs are transmitted to the AO at the end of each month.

h. Spending Plans

- (1) The budget analyst collaborates with the CUEs, administrative supervisor, court managers, and staff to develop spending plans for each district court unit. The [Spending Plan](#) details items by BOC. The cumulative total of the individual items in each BOC matches the projected additional obligations column of the *Status of Funds Report*.

The spending plan includes enough detail to: 1) assure that the total allotments are not exceeded; 2) permit early identification of needs to make changes; 3) minimize the need for drastic action because problems were not solved or identified early; and 4) meet short and long-term spending goals.

The approved spending plans act as the CUE's authorization for the CO to proceed with purchasing said items. If an item exceeds 10% of the estimated costs, the CO seeks additional authorization from the CUEs. Items listed on the spending plans should be purchased prior to the next fiscal quarter.

i. Discretionary Spending List

- (1) As a supplement to each court unit's spending plans, a [Discretionary Spending List](#) report identifies items which have not yet been approved. Items on the discretionary list 1) may be awaiting further background information or better pricing from court staff; 2) have not yet been prioritized; or 3) are awaiting funding. In most instances, very few items should remain on the June discretionary list, as final spending plans should have been developed by then.

j. Financial Reports

- (1) The financial coordinator prepares and submits the financial reports to the AO.

- (a) Statement of Accountability Report (AO 274) - The AO 274 compares the status of accounts to the books of original entry, the Treasury Control Account, and pending subsidiary ledgers on a monthly basis. The administrative supervisor reviews and approves these reports prior to sending them to the clerk for signature approval.
- (b) AO 183s (Deposit, Registry, Unclaimed Reports) - On a quarterly basis, the financial coordinator prepares 1) AO 183, *Quarterly Reconciliation of the Deposit Fund Account*; 2) AO 183A, *Quarterly Reconciliation of the Registry Funds*; and 3) AO 183B, *Quarterly Reconciliation of the Unclaimed Funds Account*. The administrative supervisor reviews and approves these reports prior to sending the clerk for signature approval. At the end of each quarter, these reports are transmitted to the AO. The quarterly reports are included in the district court's Financial Oversight Report Package.

2. Other Internal Budget Reports

- a. BOC Analysis - The budget analyst utilizes the *Detailed Status of Funds Report* in FAS₄T to develop an Excel spreadsheet which details court obligations by BOC. The budget analyst updates the BOC Analysis spreadsheet monthly and compares it against the *Status of Funds Report*.
- b. Unliquidated Obligations - The court utilizes the Purchase Document Listing Report in FAS₄T to identify outstanding obligations. The report is reviewed by the budget analyst or administrative supervisor at least quarterly to confirm that all purchase orders are still valid. The budget analyst provides a copy of this report to the CUEs on a quarterly basis. Outstanding obligations which are no longer valid are liquidated, freeing up those funds for other purposes.

VII. Budget Monitoring and Evaluation

- A. Throughout the fiscal year, the district court monitors the budget to examine the status of resources (funding, staffing levels, changes due to AO directives, etc.). As necessary, the district court reprograms funds, revises schedules, or adjusts spending priorities.
- B. Interim Spending Plan Requests
 - 1. The CUEs pre-authorize expenditures through the spending plans.

Although interim requests are kept to a minimum, it sometimes becomes necessary to add items to the plan due to unforeseen circumstances, changes in court practices, or for emergency purchases. For those requests that have not yet been noted and approved via the spending plan, employees submit a *Spending Plan Request Form* or send an e-mail to the CUEs requesting approval. The request includes: 1) name of requestor; 2) item; 3) justification of need; 4) cost; and 5) funding information, if known. The CUEs approve all shared services expenses jointly and approve court unit specific expenses individually. The clerk approves all shared services expenses in FAS₄T which are beyond the CO's authority.

2. The management review at the end of the fiscal year focuses on 1) the achievement of short and long-term goals; 2) an analysis of the initial spending plan and discretionary list compared to final obligations; and 3) an analysis of the effects of current year spending decisions on next year's budget development.

VIII. Financial Systems

A. Financial Accounting System for Tomorrow (FAS₄T)

1. The district court utilizes the AO's Financial Accounting System for Tomorrow (FAS₄T) as the financial system to receive and disburse court funds. FAS₄T modules include accounts payable, accounts receivable, automated disbursements, budget, purchasing, and reporting. FAS₄T allows automated transmission of court financial data to the AO, which consolidates judiciary financial data before transmitting them to the Treasury.

B. Civil-Criminal Accounting Module (CCAM)

1. The Civil-Criminal Accounting Module (CCAM) is a sub-system of FAS₄T; it supports the entire civil/criminal accounting life cycle. CCAM has a cash register module which allows application of receipts to the proper court fund accounts, as well as individual case ledgers. CCAM stores data required to establish primary and joint and several accounts, allows account updates, and assesses interest and penalties to defendants. CCAM interfaces with FAS₄T to generate case-related payments, including restitution to victims.

C. Personnel Projection System (PPS)

1. The Windows-based Personnel Projection System (PPS) is a software tool designed by the AO to assist courts in managing their personnel compensation allotments. The database contains basic employee information (name, Social Security number, date of hire, current pay grade, step, salary, etc.) and a record of most actions affecting pay. The budget analyst reconciles PPS data biweekly with the payroll

reports in InfoWeb. Scenarios “what-ifs” are created in PPS and compared to an Excel spreadsheet, to project the budgetary impact of future personnel actions, such as within-grade increases, promotions, buyouts, etc. The PPS data files are included on the court’s network and are backed up nightly. The budget analyst enters the reconciled amounts into FAS₄T via a PY document.

D. Jury Management System (JMS)

1. The Jury Management System is a Windows-based software application which facilitates all aspects of the jury process, from the maintenance of master jury wheel(s), through pool creation, to panel creation and ultimate jury selection. The system interfaces with FAS₄T to provide juror information for the disbursement process, as well as IRS 1099 generation.

E. Postage Reporting System (PORS)

1. The *Postage Reporting System (PORS)* is the vehicle for reconciling obligations reported by the District Court with the U.S. Postal Service and CAS.
2. The district court shares a digital postage meter in the Omaha and Lincoln offices. Excel spreadsheet logs maintained in a shared file directory detail the ascending and descending balances, as well as control totals. Each court unit uses separate passwords, which are changed annually, to charge postage to individual accounts within the meter. Court units are allowed to carryover no more than 1/12th of their annual total postage meter obligations for the current year. Postage meters are no longer maintained in North Platte. Instead, stamps are provided to the probation office, chambers, and clerk’s office staff on an as-needed basis.
3. Designees are responsible for inputting postage obligations and submitting wasted postage to the USPS for credit. The budget analyst is responsible for inputting the *PORS* data electronically through the *InfoWeb* and reconciling the monthly data with the *Status of Funds Report*.

F. Central Accounting System (CAS)

1. CAS is the accounting system of record for the judiciary. It is used to report to Treasury as well as to generate the information that guides all financial reviews. On a quarterly basis, the budget analyst reconciles the district court obligations with CAS. Access to the CAS reports are usually not available until one month after the end of the quarter. The budget analyst works with the AO to correct any discrepancies between the local reports and the CAS reports.

G. InfoWeb / AO Notification of Budget Transmittals

1. The Infoweb is an intranet-based system housed at the AO that provides the courts on-line access to enter reprogrammings, budget call requests, appeals, supplemental requests for funding, the return of court funds, and the like. Upon e-mail receipt of budget document transmittals, including allotment notices, the budget analyst or administrative supervisor enter the documents into FAS₄T as soon as possible. The allotment query report within the InfoWeb is reconciled to FAS₄T on a monthly basis. If the budget notices are not entered within the current month or are entered incorrectly, the Electronic Status of Funds Report cannot be transmitted to the AO. InfoWeb is also used by courts to monitor allotment activity and staffing, to estimate next year allotments, and to report certain financial information to the AO.

H. CA\$HLINK

1. CA\$HLINK is a cash concentration and information system used to manage the collection of government funds. CA\$HLINK consolidates daily deposits made to Treasury's accounts at financial institutions throughout the world into Treasury's account at the Federal Reserve Bank of New York. It also provides agencies with financial information to verify bank deposits, ACH transfers, wire transfers, as well as information to reconcile their accounts.

I. PACER

1. The Payments Accounting Claims Enhancements Reconciliation (PACER) system allows the courts to connect with Treasury. PACER allows:
 - a. on-line access to payment/issue status, which includes digital imaging (view/print negotiated Treasury checks);
 - b. the ability to view the initial on-line disposition for EFT and check payments; and
 - c. initiation of claims on-line (batch claims do not change).

J. PACTS

1. Pretrial services and probation use the Probation Automated Case Tracking System (PACTS) to monitor all criminal cases. Pretrial sets up the defendant/offender file when they are initially referred to court. At sentencing, probation adds court-imposed sanctions (including fines, restitution, etc.) to the offender's PACTS file. If the debtor/offender is incarcerated, he or she is under the authority of the Bureau of Prisons. When the debtor/offender begins a term of supervision, the probation office monitors financial conditions, documenting compliance in PACTS.

DISTRICT COURT BUDGET CALENDAR

Date	Activity
October 1	<ul style="list-style-type: none"> Fiscal year begins Interim allotments issued Budget analyst updates Pro Rata Formula
October 5	September reconciliation of PORS due (<u>Note:</u> Certification of PORS conducted in InfoWeb by 5 th of each month.)
October 10	September ESFR due to AO (<u>Note:</u> Monthly ESFRs due to the AO by the 10 th of each month.)
October 15	<ul style="list-style-type: none"> Budget analyst sends Q4 reports from the prior fiscal year to the BC. Budget analyst sends updated initial spending plans and discretionary spending lists for current fiscal year to the BC.
October (fourth Friday)	<ul style="list-style-type: none"> BC meeting to discuss 1) prior fiscal year's final spending plan; and 2) updated initial spending plans and discretionary spending lists for current fiscal year.
Late December	<ul style="list-style-type: none"> Balance of Allotments issued to courts. AO updates Allotment Guidelines
January 15	Budget analyst sends Q1 reports to the Budget Committee (BC).
January (fourth Friday)	BC meeting to discuss quarterly reports.
Late February	Distribution of ECIs
April (third Monday)	Budget analyst completes staffing indicator worksheets to estimate next year's staffing credit for each court unit, including pro se law clerk staffing.
April	Budget analyst projects recurring operating expenses based on five-year average for operating expenses and PPS projections for personnel expenses.
April 15	Budget analyst sends Q2 reports to the BC.
April (fourth Friday)	BC meeting to discuss current year's quarterly oversight reports.
May (first Monday)	Budget analyst sends a message to judges, CUEs, and managers requesting spending requests for the next fiscal year.

Date	Activity
May (fourth Monday)	CUEs, managers, space and procurement specialist, and procurement specialist submit their spending requests to the budget analyst.
May	Budget analyst prepares for initial spending plan and discretionary spending lists for all court units.
May	Clerk reviews senior judge staffing survey to determine future impact of court reporter staff/vacancy funding in the clerk's office personnel budget.
June	Administrative supervisor and budget analyst formulate court budget request for event-related funding requirements for AO's budget call.
June (second Monday)	<ul style="list-style-type: none"> • Administrative supervisor and budget analyst hold separate meetings with CUEs to review requests and reports for next fiscal year; and • Conduct a joint meeting with CUEs to discuss 1) amount of current year funds to return to the AO, if applicable; and 2) shared expenses for next fiscal year.
July 15	<ul style="list-style-type: none"> • Budget analyst sends Q3 reports to the BC, which includes a proposed amount to return to the AO, if applicable. • Budget analyst sends budget plan for the next fiscal year to the BC.
July (fourth Friday)	<ul style="list-style-type: none"> • BC meeting to discuss 1) initial spending plans and discretionary spending lists for next fiscal year; 2) current year's quarterly reports; and 3) amount of funds to return to AO, if applicable.
August 15	Budget analyst sends monthly reports to the BC.
August 31	Deadline for inter-fund and inter-unit reprogrammings in InfoWeb.
August and September (fourth Friday)	Budget Committee telephone conference to discuss monthly report to the BC.
September 15	Budget analyst sends monthly reports to the BC.
September 30	<ul style="list-style-type: none"> • Current fiscal year ends • Obligations older than five years expire

Last Update: August 1, 2006

**CUBOP Approvals
U.S. District Court
District of Nebraska**


Court Unit Executive Approvals


Denise M. Lucks, Clerk of Court

8/4/06
Date


Donald A. Ranheim, Chief, U.S. Pretrial Services Officer

8/3/06
Date


James P. Rowoldt, Chief, U.S. Probation Officer

8/4/06
Date

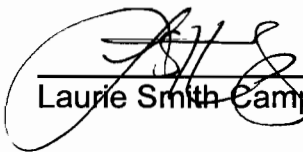
Budget Committee Approvals


Joseph F. Bataillon, Chief Judge

8/3/06
Date


Richard G. Kopf, U.S. District Judge

8/5/06
Date


Laurie Smith Camp, U.S. District Judge

8/3/06
Date